

Sample Comment

Special Appraiser's Levy – Chapter 441.50 of the Code of Iowa states:

“The conference board shall have power to employ appraisers or other technical or expert help to assist in the valuation of property, the cost thereof to be paid in the same manner as other expenses of the assessor's office. The conference board may certify for levy annually an amount not to exceed forty and one-half cents per thousand dollars for the purpose of establishing a special appraiser's fund, to be used only for such purposes. From time to time the conference board may direct the transfer of any unexpended balance in the special appraiser's fund to the assessment expense fund.”

Pursuant to an Attorney General's Opinion dated November 2, 1962, “...the appraisal fund created by §441.50 can only be used in the employment and compensation of professional and expert appraisers and cannot be used for the compensation of local appraisers to assist the county assessor.”

The County Assessor Conference Board levies annually for the special appraiser's levy and transfers the amount received to the Assessment Expense Fund to supplement operations.

Recommendation – The Conference Board should discontinue budgeting and levying special appraiser's levy to supplement the Assessment Expense Fund.

The County Assessor and Conference board should consult the County Attorney to determine the proper disposition of the amounts levied for the Special Appraiser's Fund fiscal 2006 and prior years.

Response –

Conclusion -